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**MINISTRY OF FINANCE**

(Department of Revenue)

**NOTIFICATION**

**CUSTOMS AND CENTRAL EXCISE**

*New Delhi, the 17th February 1958*

**G.S.R. 26.**—In exercise of the powers conferred by sub-section (3) of section 43B of the Sea Customs Act, 1878 (8 of 1878) and section 37 of the Central Excises and Salt Act, 1944 (1 of 1944), and in supersession of the Customs Duties Drawback (Hydraulic Brake Fluid) Rules, 1957, the Central Government hereby makes the following rules, the same having been previously published as required by sub-section (3) of the said section 43B, namely:—

**THE CUSTOMS AND EXCISE DUTIES DRAWBACK (HYDRAULIC BRAKE FLUID) RULES, 1958**

**1. Short title.**—These rules may be called the Customs and Excise Duties Drawback (Hydraulic Brake Fluid) Rules, 1958.

**2. Definitions.**—In these rules, unless the context otherwise requires,—

- (a) "the Acts" mean the Sea Customs Act, 1878 (8 of 1878) and the Central Excises and Salt Act, 1944 (1 of 1944);
- (b) "goods" means hydraulic brake fluid conforming to Indian Standard Specification I. S. 317 (1951), packed in one gallon tins or packed otherwise, manufactured in India or the State of Pondicherry and in the manufacture of which duty-paid materials have been used;
- (c) "duty-paid materials" mean—
  - (i) diacetone alcohol imported into India or the State of Pondicherry on payment of customs duty, and,
  - (ii) castor oil manufactured in India or the State of Pondicherry and on which Central excise duty has been paid;
- (d) "refund" means drawback of import duty on imported diacetone alcohol and rebate of central excise duty on indigenous castor oil.

**3. Goods in respect of which refund may be paid.**—Subject to the provisions of the Acts and these rules and to such of the provisions of the Central Excises Rules, 1944, as may be applicable in this behalf, a refund shall be allowed in respect of the duty-paid materials used in the manufacture of the goods exported from India or the State of Pondicherry, or shipped as stores for use on board a ship proceeding to a foreign port.

**4. Rate of refund.**—The rate of refund admissible under these rules, shall be one rupee and fifty naye paise per Imperial gallon of hydraulic brake fluid.

**5. Manner of allowing refund.**—Refund shall be allowed on the export of the goods from any port in India or the State of Pondicherry subject to the conditions that the exporter shall—

- (i) make a declaration on the relative shipping bill that a claim for refund under these rules is being made;
- (ii) state the description, quantity and such other particulars as are necessary for the determination of the rate and amount of refund; and
- (iii) furnish the Customs Collector with a copy of the shipment invoice or any other document giving details of the description, quantity and value of the goods under shipment.

**6. Powers of Customs Collector.**—For the purpose of these rules, the Customs Collector may require the shipper or the manufacturer of the goods to produce any books of accounts or other documents relating to the proportion and quantity of the duty-paid materials used in the manufacture of the goods and the duty paid thereon.

**7. Access to manufactory.**—The manufacture of the goods in respect of which a refund is claimed under these rules shall give access to every part of the manufactory to any officer of the Central Government specially authorised in this behalf by the Chief Customs Officer or the Chief Customs Authority, to enable the officer so authorised to inspect the processes of manufacture and to verify by actual check or otherwise the statements made in support of the claim for refund.

[No. 8.]

S. K. BHATTACHARJEE, Dy. Secy.